

[illegible]

Framework Category

Framework Element -

Performance Measures

FIG. 2A

Author	Year	Country	Sample Size	Sample Age	Sample Sex	Sample Education	Sample Occupation	Sample Income	Sample Health	Sample Marital Status	Sample Religion	Sample Ethnicity	Sample Language	Sample Culture	Sample Values	Sample Beliefs	Sample Attitudes	Sample Behaviors	Sample Outcomes
Smith	2010	USA	1,000	18-25	50%	High School	Student	\$10,000	Good	Married	Christian	White	English	Western	Individualism	Capitalism	Materialism	Conformity	High
Johnson	2012	UK	500	26-35	60%	University	Professional	\$20,000	Excellent	Single	Anglican	White	English	Western	Individualism	Capitalism	Materialism	Conformity	High
Chen	2015	China	2,000	18-25	50%	High School	Student	\$5,000	Good	Married	Buddhist	Chinese	Mandarin	Eastern	Collectivism	Confucianism	Materialism	Conformity	High
Lee	2018	South Korea	1,500	26-35	60%	University	Professional	\$15,000	Excellent	Single	Buddhist	Korean	Korean	Eastern	Collectivism	Confucianism	Materialism	Conformity	High
Wang	2020	India	3,000	18-25	50%	High School	Student	\$3,000	Good	Married	Hindu	Indian	Hindi	Eastern	Collectivism	Hinduism	Materialism	Conformity	High
Patel	2022	India	2,500	26-35	60%	University	Professional	\$8,000	Excellent	Single	Hindu	Indian	Hindi	Eastern	Collectivism	Hinduism	Materialism	Conformity	High
Alam	2023	Bangladesh	1,800	18-25	50%	High School	Student	\$2,000	Good	Married	Muslim	Bangladeshi	Bengali	Eastern	Collectivism	Islam	Materialism	Conformity	High
Hasan	2024	Bangladesh	2,200	26-35	60%	University	Professional	\$6,000	Excellent	Single	Muslim	Bangladeshi	Bengali	Eastern	Collectivism	Islam	Materialism	Conformity	High
Ali	2025	Pakistan	1,200	18-25	50%	High School	Student	\$1,500	Good	Married	Muslim	Pakistani	Urdu	Eastern	Collectivism	Islam	Materialism	Conformity	High
Imam	2026	Pakistan	1,600	26-35	60%	University	Professional	\$4,000	Excellent	Single	Muslim	Pakistani	Urdu	Eastern	Collectivism	Islam	Materialism	Conformity	High
Yusuf	2027	Sri Lanka	900	18-25	50%	High School	Student	\$1,000	Good	Married	Buddhist	Sri Lankan	Sinhala	Eastern	Collectivism	Buddhism	Materialism	Conformity	High
Perera	2028	Sri Lanka	1,100	26-35	60%	University	Professional	\$3,000	Excellent	Single	Buddhist	Sri Lankan	Sinhala	Eastern	Collectivism	Buddhism	Materialism	Conformity	High
De Silva	2029	Malaysia	1,300	18-25	50%	High School	Student	\$2,500	Good	Married	Muslim	Malaysian	Malay	Eastern	Collectivism	Islam	Materialism	Conformity	High
Abdullah	2030	Malaysia	1,700	26-35	60%	University	Professional	\$7,000	Excellent	Single	Muslim	Malaysian	Malay	Eastern	Collectivism	Islam	Materialism	Conformity	High
Mustafa	2031	Indonesia	2,800	18-25	50%	High School	Student	\$1,800	Good	Married	Muslim	Indonesian	Indonesian	Eastern	Collectivism	Islam	Materialism	Conformity	High
Pratiwi	2032	Indonesia	3,200	26-35	60%	University	Professional	\$5,000	Excellent	Single	Muslim	Indonesian	Indonesian	Eastern	Collectivism	Islam	Materialism	Conformity	High
Wijaya	2033	Thailand	1,400	18-25	50%	High School	Student	\$2,200	Good	Married	Buddhist	Thai	Thai	Eastern	Collectivism	Buddhism	Materialism	Conformity	High
Chaiyaporn	2034	Thailand	1,800	26-35	60%	University	Professional	\$4,500	Excellent	Single	Buddhist	Thai	Thai	Eastern	Collectivism	Buddhism	Materialism	Conformity	High
Chen	2035	Vietnam	2,100	18-25	50%	High School	Student	\$1,200	Good	Married	Buddhist	Vietnamese	Vietnamese	Eastern	Collectivism	Buddhism	Materialism	Conformity	High
Pham	2036	Vietnam	2,500	26-35	60%	University	Professional	\$3,500	Excellent	Single	Buddhist	Vietnamese	Vietnamese	Eastern	Collectivism	Buddhism	Materialism	Conformity	High
Tran	2037	Philippines	1,900	18-25	50%	High School	Student	\$1,500	Good	Married	Catholic	Philippine	Tagalog	Eastern	Collectivism	Catholicism	Materialism	Conformity	High
De la Cruz	2038	Philippines	2,300	26-35	60%	University	Professional	\$4,000	Excellent	Single	Catholic	Philippine	Tagalog	Eastern	Collectivism	Catholicism	Materialism	Conformity	High
Alfonso	2039	Japan	1,600	18-25	50%	High School	Student	\$10,000	Good	Married</									

FIG. 2B

A	B	C	D	E	F	G	H	I
Client Name	0			Prepared by	0			
Territory	0							
Period under Review	00-Jan-00							
Industry Sector	0							
				Comparison with				
	Qualitative reference	Quantitative reference	Prior period	Benchmark	Current period target	Future period target	Reference	Comments field
Data Sheet-Annual Report								
3. MANAGING FOR VALUE								
A1. Financial Performance								
Shareholder Value Metric								
Weighted Average Cost of Capital								
Return of Equity								
Total Shareholder return								
Operating Leverage								
Share Price Volatility								
Earnings per share								
Restructuring Costs								
Effective Tax Rate								
Cost base analysis								
Volume growth								
Price Growth								
Total								
Financial Position								
Working Capital								
Capital Expenditure								
Restructuring cost								
Expected return on new stores/refurbishment								
NPV of future leasehold commitments								
Market value of freehold assets								
Store portfolio changes								
Total								
Risk Management								
Covenants and Capital constraints								
Credit Rating								
Business and Market Risk								
-Political								
-Economic								
-Social								
-Technological								
-Environmental								
Total								
Segmental								
Shareholder Value Metric (By Segment)								
Weighted Average Cost of Capital (By Segment)								
Free Cash Flow (By Segment)								
Net assets by segment/geography								
Sales by segment/geography								
Profit by segment/geography								
Sales/profits by product line								
Sales per square foot/meter								
Same store sales (like for like)								
Total								

FIG. 2C

Applicant(s): Philip Priestly Ashton et al.

EVALUATING AN ORGANIZATION'S LEVEL OF SELF
REPORTING

A	B	C	D	E	F	G	H	I
Client Name:	0			Prepared by:	0			
Territory	0							
Period under Review	00-Jan-00							
Industry Sector:	0							
				Comparison with				
	Qualitative reference	Quantitative reference	Prior period	Benchmark	Current period target	Future period target	Reference	Comments field
Data Sheet-Annual Report								
4. VALUE PLATFORM								
B1. Innovation								
Development cycle time (By Segment)								
Product portfolio by stage of development (By Segment)								
Contribution from new products								
R&D Expenditure								
Expected contribution from products in development								
Impact of Technology								
e-commerce investments								
New store formats tested & performance data								
Total								
B2. Brands								
Brand/Corporate Name Awareness								
Brand/Corporate Name Perception								
Brand Profitability and/or Equity								
Revenue protected by patent(s)								
Total								
B3. Reputation								
Corporate citizenship								
Environmental Policies and Procedures								
Environmental compliance								
Third Party ratings and awards								
Health and safety performance								
Stewardship (Business Ethics)								
Total								
B4. People								
Human capital								
Employee satisfaction								
Total and key personnel turnover								
Other measures, such as:								
Headcount as a % of forecasted needs								
Investment in training								
Revenue per employee								
Attraction of key employees								
Employee profiles								
Third party ratings and awards								
Total								

FIG. 2D

Applicant(s): Philip Priestly Ashton et al.
EVALUATING AN ORGANIZATION'S LEVEL OF SELF
REPORTING

A	B	C	D	E	F	G	H	I
Client Name:	0			Prepared by:	0			
Territory	0							
Period under Review	00-Jan-00							
Industry Sector:	0							
				Compansion with				
	Qualitative reference	Quantitative reference	Prior period	Benchmark	Current period target	Future period target	Reference	Comments field
Data Sheet-Annual Report								
B6. Customers								
Customer loyalty/retention								
Customer satisfaction								
Market Share (By Segment)								
Financial/Product contribution from partners								
Third party ratings and awards								
Other customer measures, such as								
Customer dependence								
return on customers or customer value								
% of New customers vs repeat business								
Average basket size/average transaction size/visit								
Footfall number of visits								
Shopper/buyer conversion rate								
Total								
B5. Supply Chain								
Efficiency measure, such as								
Forecast accuracy								
Capacity utilization								
Labour utilization								
Inventory management								
Cycle time								
Quality measures, such as								
Product quality								
Process quality								
Cost of quality								
Third party ratings and awards								
Supplier measures, such as								
Supplier and other partner performance								
Supplier dependence								
Product availability								
Product line & category extention								
Shrinkage								
Total								

FIG. 2E

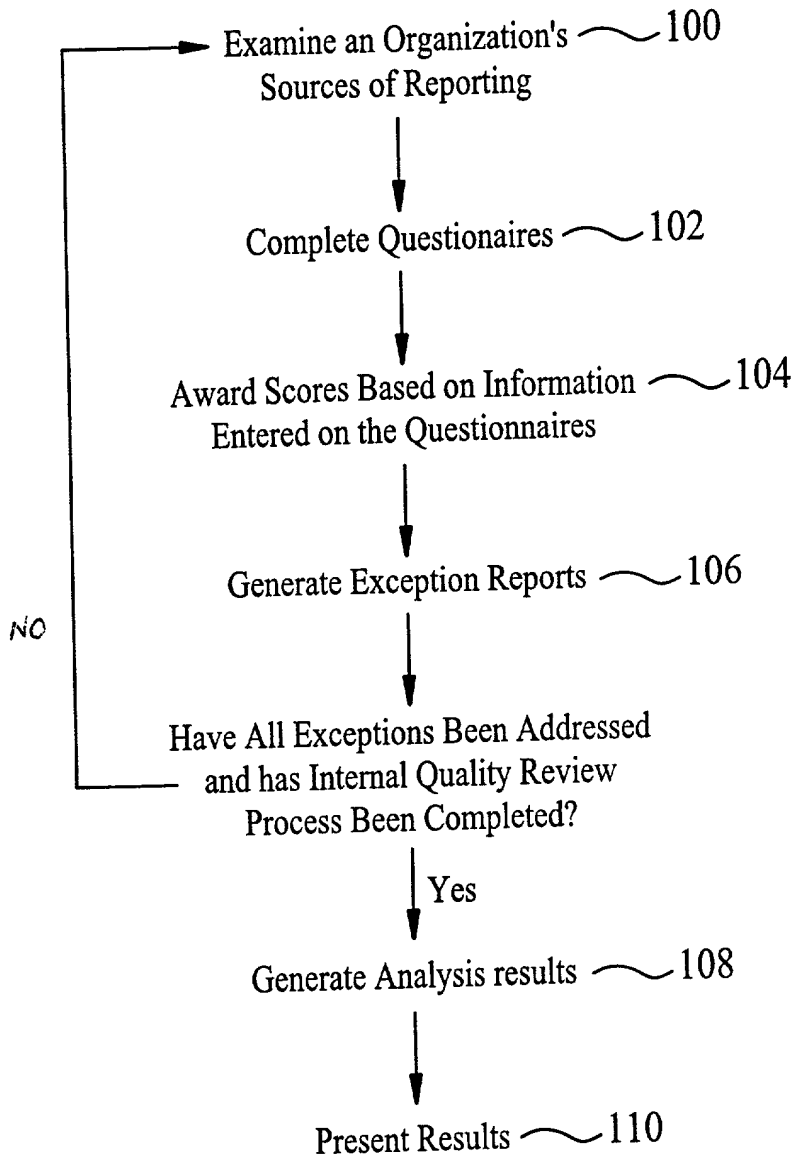


FIG. 3

Applicant(s): Philip Priestly Ashton et al.
EVALUATING AN ORGANIZATION'S LEVEL OF SELF
REPORTING

Communication Types & Points								
A	B	C	D	E	F	G	H	I
1	Generic Reporting C							
2	Prepared by: John Brown							
3	U.S.							
4	31-Mar-00							
5	0							
6	Data Sheet-Annual Report							
7	Comparison with							
8	Qualitative reference	Quantitative reference	Prior period	Benchmark	Current period	Future period	Comments	
9	1	Plus 1	Plus 1	Plus 2	Plus 3	Plus 2	field	
10	1. MARKET OVERVIEW							
11	A. Competitive Environment							
12	Market Growth							
13	Level of Current and Future Competition							
14	Industry and Business Outlook							
15	Industry and Business Outlook(By Segment)							
16	Yes	No	No	No	No	No	For	
17	No	No	No	No	No	No	p13	
18	Yes	No	No	No	No	No	p8, p11	
19	Yes	No	No	No	No	No	p10	
20	Total							
21	B. Regulatory Environment							
22	Yes	No	No	No	No	Yes	p15	
23	No	No	No	No	No	No		They refer
24	Total							

Framework Category

Framework Element

Performance Measures

FIG. 4

FIG. 5

Communication Types		Points
Qualitative	Qualitative (QL)	1
	Quantitative Current Period (QN-C)	1
	Quantitative Prior Period (QN-P)	1
	Benchmarking (Q-CT)	2
	Current Period Target (Q-CT)	3
	Future Period Target (QN-FT)	2

Communication Type	Scoring Mechanism for Performance Measures PM_X in the Annual Report	Z	Weighting (W_X)	Actual Communication Type Score (Y_{ARPM})	Total Possible Score for Communication Type (PS_{PM})
Qualitative	If Annual Report PM_X = yes, then 1, if no, then 0	1 or 0	W_X	$Z_{ARQL} * W_X = Y_{ARQL}$	$1 * W_X = PS_{PMQL}$
Quantitative Current Period	If Annual Report PM_X = yes, then 1, if no, then 0	1 or 0	W_X	$Z_{ARQN-C} * W_X = Y_{ARQN}$	$1 * W_X = PS_{PMQN-C}$
Quantitative Prior Period	If Annual Report PM_X = yes, then 1, if no, then 0	1 or 0	W_X	$Z_{ARQN-P} * W_X = Y_{ARQN-P}$	$1 * W_X = PS_{PMQN-P}$
Benchmarking	If Annual Report PM_X = yes, then 2, if no, then 0	2 or 0	W_X	$Z_{ARQ-BM} * W_X = Y_{ARQ-BM}$	$1 * W_X = PS_{PMQN-BM}$
Current Period Target	If Annual Report PM_X = yes, then 3, if no, then 0	3 or 0	W_X	$Z_{ARQ-CT} * W_X = Y_{ARQ-CT}$	$1 * W_X = PS_{PMQN-CT}$
Future Period Target	If Annual Report PM_X = yes, then 2, if no, then 0	2 or 0	W_X	$Z_{ARQN-FT} * W_X = Y_{ARQN-FT}$	$1 * W_X = PS_{PMQN-FT}$
			TOTAL SCORES	$Y_{ARPM} = Y_{ARQL} + Y_{ARQN-C} +$ $Y_{ARQN-P} + Y_{ARQN-BM} +$ $Y_{ARQN-CT} + Y_{ARQN-FT}$	$PS_{PM} = PS_{PMQL} + PS_{PMQN-C} +$ $PS_{PMQN-P} + PS_{PMQN-BM} +$ $PS_{PMQN-CT} + PS_{PMQN-FT}$

FIG. 6

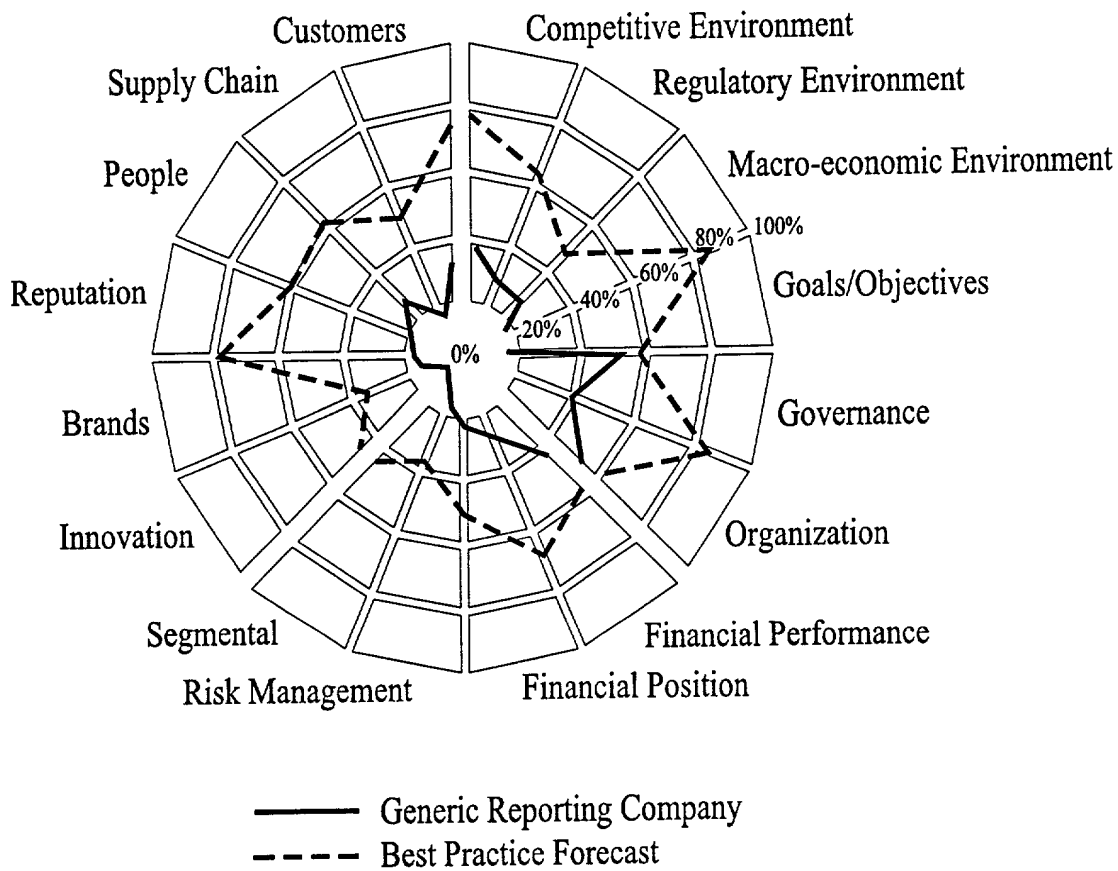


FIG. 7